

CHAPTER 13. AGENCY PROGRAM AND FINANCING SCHEDULE, SCHEDULE P

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CHAPTER 13. AGENCY PROGRAM AND FINANCING SCHEDULE, SCHEDULE P**13.1 PURPOSE.**

- 13.1.1 This report provides information on NASA programs, the allocation of budgetary resources by activity, the status of these resources, and NASA spending patterns to enable the Office of Management and Budget (OMB) to analyze and evaluate budget estimates, compare appropriated funding levels, relate budget formulation to budget execution, and identify programmatic and historical trends.

13.2 AUTHORITIES AND REFERENCES.

- 13.2.1 OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Section 82. This Circular provides annual guidance on budget preparation, including specific guidance on this report.
- 13.2.2 MAX User's Guide. This manual, referenced in OMB Circular No. A-11, instructs OMB examiners and Agency analysts in the use of the MAX data entry system.

13.3 ROLES AND RESPONSIBILITIES.

- 13.3.1 Director, Financial Management Division, Office of the Chief Financial Officer (OCFO). Shall ensure that data is properly entered into Treasury systems for preparation of the Treasury Combined Statement.
- 13.3.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.
- 13.3.3 Control Account Managers, NSSC and Center CFOs. Shall respond to OMB and NASA data calls by providing the information in the manner and time frame specified in the call.

13.4 REPORT REQUIREMENTS.**13.4.1 Major Components.**

- A. The Program and Financing Schedule provides the Agency's: (1) obligations by program activity, (2) budgetary resources available by obligation, (3) new budget authority, (4) changes in obligated balances, outlays, (5) offsets to budget authority and outlays, and (7) net budget authority and outlays.
- B. The end-of-year balances reported for the past year must be consistent with the amounts reported in the Federal Agencies' Centralized Trial-balance System II (FACTS II). If they are not consistent when the data is submitted, the differences must be reported to OMB.

C. OMB Circular No. A-11, Section 82, provides details on how to prepare the schedule through the MAX system, with explanations of sources used by MAX to prepare entries for direct program, budgetary resources available for obligation, obligations, appropriations, and various offsets.

13.4.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX produces Schedule P from data entered directly into the system and from FACTS II. A MAX User's Guide is available on line at <https://max.omb.gov/maxportal>. FACTS II requirements are discussed in Chapter 4 of this volume.

13.4.3 When the Report is Due. Schedule P is produced during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.